

REMARKS

In the Notice Of Drawing Inconsistency With Specification, it was pointed out that Figs 8a and 8b are listed in the brief description of the drawings in the specification but are not contained in the drawings, and appropriate correction was required.

To overcome this inconsistency, the brief description of the drawings in the specification has been amended to refer only to Fig. 8. As amended, the brief description of the drawings describes that Fig. 8 is a schematic diagram illustrating a sample in which a cross section is formed by a focused ion beam while the cross section is rotated to different positions with respect to the irradiating direction of the focused ion beam. This description of Fig. 8 is consistent with the drawings and is the same as that found in the detailed description of the invention such as, for example, in the paragraph beginning at line 11 of page 16 of the specification.

The original application, as filed, contained only a single Fig. 8 and not Figs. 8a and 8b. The detailed description of the invention properly describes Fig. 8. To overcome the inconsistency between the drawings and the specification noted in the Notice, the brief description of

Fig. 8 in the specification has been amended to conform to Fig. 8 of the drawings. In view of this amendment to the specification, there is no need to submit corrected drawings.

Respectfully submitted,

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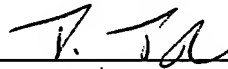
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September 7, 2007

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